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MAY 18 1931
CHARLES ELMORE CROPLEY
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FILE COPY

No. [redacted]

In the Supreme Court of the United States

OCTOBER TERM, 1930

THE UNITED STATES, PETITIONER,

v.

[redacted] COMPANY.

BRIEF FOR THE UNITED STATES IN OPPOSITION TO THE [redacted]

In the Supreme Court of the United States

OCTOBER TERM, 1930

No. 759

THE UNITED STATES, PETITIONER

v.

KIRBY LUMBER COMPANY

BRIEF FOR THE UNITED STATES IN OPPOSITION TO THE MOTION TO REMAND

Certiorari was granted in this case on April 20, 1931. The respondent now moves to have the case remanded to the Court of Claims for "a finding with reference to the consideration received by the Kirby Lumber Company for the bonds issued by it in 1923."

Although respondent's motion is described as one "to remand * * * for further findings," it is not suggested that there was any evidence before the Court of Claims upon which the finding sought may be predicated. The respondent seeks to have the case remanded to the Court of Claims and there reopened for the introduction of additional evidence. The motion is thus, in essence, one for a new trial.

The findings of the Court of Claims, which are in the precise language of the stipulation of facts adopted by the parties, expressly declare that the Kirby Lumber Company received the "par value of the bonds issued." (Finding 7, R. 12.) In view of this fact we submit that it is immaterial whether the respondent received cash or securities for the bonds.

Respectfully submitted.

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MAY, 1931.

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